IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT:

Akira Sugawara, et al.

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GROUP ART UNIT: 3729

DATE FILED:

February 10, 2004

EXAMINER: A.D. Tugbang

INVENTION:

"MAGNETIC HEAD AND MANUFACTURING METHOD

THEREFOR"

AMENDMENT "B"

RESPONSIVE TO FINAL OFFICE ACTION

Mail Stop Patent AF Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

This amendment is submitted in response to the Final Office Action of November 2, 2006. Please reconsider the application in view of the amendment and remarks presented below.

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